International Union of Operating Engineers



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Business Manager & President Mark N. Kirsch

March 7, 2006

Ms. Jodi Winship
Campaign Finance Analyst
Report Analysis Division
Federal Election Commission
Washington DC 20463

Dear Ms. Winship:

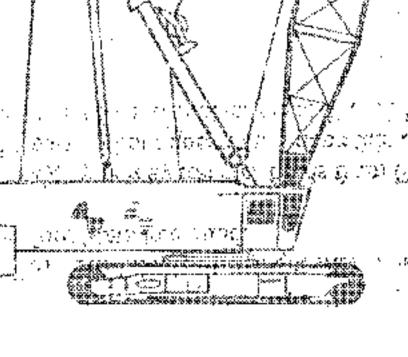
In response to your letter dated March 1, 2006 regarding Schedule Boof my year end report of (7/1/05-12/31/05). The \$20,000.00 in question was a transfer of funds from our Federal Pac to our New York State Pac Fund.

To the best of my knowledge you may transfer funds from Federal to State PAC only, which I have done in the past without question. I hope this clears up the matter. If you have any questions, please feel free to contact me at 716,627-2648.

Sincerely,
Mark M. King

Mark N. Kirsch

MNK:dk



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Federal Election Commission ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS The FEC added this page to the end of this filing to indicate how it was received.	
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